



3014 (02-09-04)

ANNUAL REPORT

OF

Name: UNION GROVE WATER UTILITY

Principal Office: 1015 STATE STREET
UNION GROVE, WI 53182

For the Year Ended: DECEMBER 31, 1997

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I JANICE K WINGET of _____
(Person responsible for accounts)

_____, UNION GROVE WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/31/1998
(Signature of person responsible for accounts)	(Date)

CLERK TREASURER

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: UNION GROVE WATER UTILITY**Utility Address:** 1015 STATE STREET
UNION GROVE, WI 53182**When was utility organized?****Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: JANICE K WINGET**Title:** CLERK TREASURER**Office Address:**1015 STATE STREET
UNION GROVE, WI 53182**Telephone:** (414) 878 - 1818**Fax Number:** (414) 878 - 3782**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: VIRCHOW KRAUSE & CO**Title:****Office Address:** VIRCHOW KRAUSE & CO
4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 537077398**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** CPA@.VIRCHOWKRAUSE.COM

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW KRAUSE & CO.**Title:****Office Address:** VIRCHOW KRAUSE & CO.
4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** CPA@.VIRCHOWKRAUSE.COM**Date of most recent audit report:** 1/30/1998**Period covered by most recent audit:** 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: JAMES O DRIVER**Title:** SUPERVISOR OF UTILITIES**Office Address:**3710 67TH DRIVE
UNION GROVE, WI 53182**Telephone:** (414) 878 - 2387**Fax Number:** (414) 878 - 2387**E-mail Address:**

Name: L WM BEHLING**Title:** DIRECTOR OF UTILITIES**Office Address:**1015 STATE STREET
UNION GROVE, WI 53182**Telephone:** (414) 878 - 1511**Fax Number:** (414) 878 - 3782**E-mail Address:**

Name of utility commission/committee: UNION GROVE WATER & WASTERWATER COMMISSION

Names of members of utility commission/committee:ROBERT BROWNE
MICHAEL MOHRBACKER
ROBERT ORRE
RANDALL PRIDEAUX
GILES WILLIAMS

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	395,727	394,454	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	197,142	176,038	2
Depreciation Expense (403)	49,283	49,486	3
Amortization Expense (404-407)	0	3,100	4
Taxes (408)	51,685	51,316	5
Total Operating Expenses	298,110	279,940	
Net Operating Income	97,617	114,514	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	97,617	114,514	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	5,894	4,348	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	5,894	4,348	
Total Income	103,511	118,862	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	103,511	118,862	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0		14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	9,812	9,896	17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	9,812	9,896	
Net Income	93,699	108,966	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	862,350	753,384	20
Balance Transferred from Income (433)	93,699	108,966	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	956,049	862,350	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNED ON INVESTMENTS	5,894	5
Total (Acct. 419):	5,894	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	395,727	0	0	0	395,727	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	395,727	0	0	0	395,727	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	59,909		59,909	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	59,909	0	59,909	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,971,994	2,827,696	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	582,173	558,035	2
Net Utility Plant	2,389,821	2,269,661	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	0		7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	3,909	8,295	8
Temporary Cash Investments (132)	87,257	83,820	9
Notes Receivable (141)	0	67,751	10
Customer Accounts Receivable (142)	67,005	169,297	11
Other Accounts Receivable (143)	142,959		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	27,861	15,833	14
Materials and Supplies (150)	12,642	12,965	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	341,633	357,961	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	30,580	24,800	20
Total Deferred Debits	30,580	24,800	
Total Assets and Other Debits	2,762,034	2,652,422	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	16,050	16,050	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	956,049	862,350	23
Total Proprietary Capital	972,099	878,400	
LONG-TERM DEBT			
Bonds (221)			24
Advances from Municipality (223)	214,260	170,448	25
Other Long-Term Debt (224)	0		26
Total Long-Term Debt	214,260	170,448	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	12,620	150,675	28
Payables to Municipality (233)	111,292		29
Customer Deposits (235)			30
Taxes Accrued (236)	36,693	40,502	31
Interest Accrued (237)	3,785	1,112	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	164,390	192,289	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,411,285	1,411,285	41
Total Liabilities and Other Credits	2,762,034	2,652,422	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	2,935,566	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	36,428				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,971,994	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	582,173	0	0	0	10
Total Accumulated Provision	582,173	0	0	0	
Net Utility Plant	2,389,821	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	558,035				558,035	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	49,283				49,283	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	940				940	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	50,223	0	0	0	50,223	13
Debits during year						14
Book cost of plant retired	26,085				26,085	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	26,085	0	0	0	26,085	19
Balance End of Year	582,173	0	0	0	582,173	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.75%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	12,642	12,965	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u>12,642</u>	<u>12,965</u>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	16,050	1
Changes during year (explain):		
NONE		2
Balance end of year	16,050	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM VILLAGE	03/15/1994	03/15/1999	4.00%	35,000	1
ADVANCE FROM VILLAGE	06/01/1997	06/01/2007	5.00%	125,000	2
ADVANCE FROM VILLAGE	09/30/1988	09/15/1998	3.00%	54,260	3
Total for Account 223				214,260	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	40,502	1
Accruals:		
Charged water department expense	51,685	2
Charged electric department expense		3
Charged sewer department expense	834	4
Other (explain):		
NONE		5
Total Accruals and other credits	52,519	
Taxes paid during year:		
County, state and local taxes	51,643	6
Social Security taxes	4,145	7
PSC Remainder Assessment	540	8
Other (explain):		
NONE		9
Total payments and other debits	56,328	
Balance end of year	36,693	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
ADVANCE	1,112	9,812	7,139	3,785	2
Subtotal	1,112	9,812	7,139	3,785	
Other Long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	1,112	9,812	7,139	3,785	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,411,285					1,411,285	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,411,285	0	0	0	0	1,411,285	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	67,005	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	67,005	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	111,292	9
Merchandising, jobbing and contract work		10
Other (specify):		
SPECIAL ASSESSMENTS	28,857	11
BULK WATER AND MISCELLANEOUS	2,810	12
Total (Acct. 143):	142,959	
Receivables from Municipality (145):		
MISCELLANEOUS DUE FROM VILLAGE	581	13
1997 JOINT METERING EXPENSE	14,656	14
BALANCE OF 1996 JOINT METERING EXPENSE	12,624	15
Total (Acct. 145):	27,861	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
DEFERRED COST OF SANDBLASTING WATER TOWER	24,800	18
ENGINEERING	5,780	19
Total (Acct. 183):	30,580	
Payables to Municipality (233):		
PAYABLE TO SEWER UTILITY	111,292	20
Total (Acct. 233):	111,292	
Other Deferred Credits (253):		
NONE		21
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,881,631	0	0	0	2,881,631	1
Materials and Supplies	12,803	0	0	0	12,803	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	570,104	0	0	0	570,104	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,411,285	0	0	0	1,411,285	6
Other (specify):					0	7
Average Net Rate Base	913,045	0	0	0	913,045	
Net Operating Income	97,617	0	0	0	97,617	8
Net Operating Income as a percent of						
Average Net Rate Base	10.69%	N/A	N/A	N/A	10.69%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	16,050	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	909,199	3
Other (Specify):		4
Total Average Proprietary Capital	925,249	
Net Income		
Net Income	93,699	5
Percent Return on Proprietary Capital	10.13%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

SERVICE BEING EXTENDED TO PHASE II THE GROVES SUBDIVISION WITH
COMPLETION EXPECTED IN 1998

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

125000 TO REPLACE WATER MAIN ON 10TH AVENUE

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-06)

Account 232 & 233 - The amount shown has been recorded as accounts payable in the past.

Accumulated Provision for Depreciation and Amortization of Utility Plant (Page F-08)

October 28, 1998

Ms. Janice K. Winget, Clerk-Treasurer
Union Grove Municipal Water Utility
1015 State Street
Union Grove, WI 53182-1109

Re: Review of Depreciation Expense in 1997 Annual Report File DWCCA-6020-JPL

Dear Ms. Winget:

A revised composite depreciation rate of 2.00 percent, that should have been made effective on January 1, 1997, was authorized in our letter dated February 11, 1997, with regard to analytical review of the 1995 annual report. The revised rate of 2.00 percent was not used during 1997, rather the old rate of 1.75 percent was used as reported on page F-8, line 22. Please note that the revised composite depreciation rate of 2.00 percent should be used beginning in 1998. If you have any questions, please feel free to contact me at (608) 266-1282.

Sincerely,

James P. Luckow
Depreciation Specialist
Division of Water, Compliance, and Consumer Affairs

JPL:tlk:w:\compl\luckow\other\letters\union grove.doc

Signature Page (Page ii)

Report filed manually by utility. Revised to conform to system, keyed & edited by PSC staff.

4/9/98
PJL

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

July 1, 1998

Ms. Janice Winget, Clerk
Union Grove Municipal Water Utility
1015 State Street
Union Grove, WI 53182

Re: 1997 Analytical Review DWCCA-6020-PJL

Dear Ms. Winget:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. In your letter of December 22, 1997, you indicated that you did not have Commission authorization to amortize the cost of the water tower maintenance completed in 1995. Please write to the Commission and request permission to amortize the \$24,800 reported on line 36 of the Balance Sheet End-Of-year Account Balances schedule on copy 2 of page F-19 as the cost of sandblasting the water tower. Please also explain the \$5,780 reported on line 37 of account 183, Other Deferred Debits, on copy 2 of page F-19.
2. Please explain the \$6,400 reported as expense for account 650, Maintenance of Distribution Reservoirs and Standpipes in column (b) of line 16 of the Water Operation & Maintenance Expenses schedule on page W-5.
3. Please explain how the mains reported as added during the year in column (e) of the Water Mains schedule on page W-14 were financed.
4. Please provide completed copies of both the Pumping & Power Equipment schedule on page W-12 and the Reservoirs, Standpipes & Water Treatment schedule on page W-13. Many of the lines were left blank on our copy.
5. The Commission is now using a computerized system to build an annual report database. It is, therefore, important to have a complete and correct annual report. The following changes have been made in our copy of your annual report. Please confirm these changes or indicate the necessary corrections:

Page
Lines
Column
Reported As
Should Be

FINANCIAL SECTION FOOTNOTES

F-6 13 b & c Blank
F-6 14 b 12,642 27,861
F-6 14 c 12,965 15,833
F-6 15 b Blank 12,642
F-6 15 c Blank 12,965

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

pjl:W:\COMPL\LEEGE\6020 ar\bhh

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	387,093	1
Total Sales of Water	387,093	
Other Operating Revenues		
Forfeited Discounts (470)	443	2
Miscellaneous Service Revenues (471)	190	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	8,001	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	8,634	
Total Operating Revenues	395,727	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	9,950	8
Pumping Expenses (620-625)	57,602	9
Water Treatment Expenses (630-635)	7,205	10
Transmission and Distribution Expenses (640-655)	51,846	11
Customer Accounts Expenses (901-904)	12,511	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	58,028	14
Total Operation and Maintenance Expenses	197,142	
Other Operating Expenses		
Depreciation Expense (403)	49,283	15
Amortization Expense (404-407)		16
Taxes (408)	51,685	17
Total Other Operating Expenses	100,968	
Total Operating Expenses	298,110	
NET OPERATING INCOME	97,617	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	4	1	962	2
Industrial				3
Total Unmetered Sales to General Customers (460)	4	1	962	
Metered Sales to General Customers (461)				
Residential	975	68,039	102,687	4
Commercial	156	50,639	54,177	5
Industrial	11	181,903	117,186	6
Total Metered Sales to General Customers (461)	1,142	300,581	274,050	
Private Fire Protection Service (462)	11		11,151	7
Public Fire Protection Service (463)	1		93,989	8
Other Sales to Public Authorities (464)	12	5,990	6,941	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,170	306,572	387,093	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	93,196	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	793	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	93,989	
Forfeited Discounts (470):		
Customer late payment charges	443	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	443	
Miscellaneous Service Revenues (471):		
RECONNECTION FEES	190	7
Total Miscellaneous Service Revenues (471)	190	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,976	10
Other (specify):		
USE OF WATER TOWER FOR COMMUNICATIONS TOWER	5,000	11
MISCELLANEOUS	25	12
Total Other Water Revenues (474)	8,001	
Amortization of Construction Grants (475):		
NONE		13
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	8,673	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	734	3
Maintenance of Water Source Plant (605)	543	4
Total Source of Supply Expenses	9,950	
PUMPING EXPENSES		
Operation Labor (620)	5,391	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	49,355	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	2,856	9
Total Pumping Expenses	57,602	
WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	7,041	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	164	13
Total Water Treatment Expenses	7,205	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	8,718	14
Operation Supplies and Expenses (641)	106	15
Maintenance of Distribution Reservoirs and Standpipes (650)	6,400	16
Maintenance of Mains (651)	19,772	17
Maintenance of Services (652)	9,849	18
Maintenance of Meters (653)	4,956	19
Maintenance of Hydrants (654)	2,045	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	51,846	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	6,966	22
Accounting and Collecting Labor (902)	3,380	23
Supplies and Expenses (903)	2,165	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	12,511	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	6,700	27
Office Supplies and Expenses (921)	5,151	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	17,786	30
Property Insurance (924)	15,581	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	7,803	33
Regulatory Commission Expenses (928)	1,500	34
Miscellaneous General Expenses (930)	983	35
Transportation Expenses (933)	1,386	36
Maintenance of General Plant (935)	1,138	37
Total Administrative and General Expenses	58,028	
Total Operation and Maintenance Expenses	197,142	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		47,834	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		834	2
Net property tax equivalent		47,000	
Social Security		4,145	3
PSC Remainder Assessment		540	4
Other (specify): NONE			5
Total tax expense		51,685	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Racine				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.202096				3
County tax rate	mills		5.805843				4
Local tax rate	mills		5.234000				5
School tax rate	mills		11.029904				6
Voc. school tax rate	mills		1.582070				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		23.853913				10
Less: state credit	mills		1.954740				11
Net tax rate	mills		21.899173				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.234000				14
Combined School Tax Rate	mills		12.611974				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		17.845974				17
Total Tax Rate	mills		23.853913				18
Ratio of Local and School Tax to Total	dec.		0.748136				19
Total tax net of state credit	mills		21.899173				20
Net Local and School Tax Rate	mills		16.383562				21
Utility Plant, Jan. 1	\$	2,827,696	2,827,696				22
Materials & Supplies	\$	12,965	12,965				23
Subtotal	\$	2,840,661	2,840,661				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	2,840,661	2,840,661				26
Assessment Ratio	dec.		0.989300				27
Assessed Value	\$	2,810,266	2,810,266				28
Net Local & School Rate	mills		16.383562				29
Tax Equiv. Computed for Current Year	\$	46,042	46,042				30
Tax Equivalent per 1994 PSC Report	\$	47,834					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	47,834					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	5,562		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	309,141		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)	5,750		11
Total Source of Supply Plant	320,453	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	91,726		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	130,378		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	222,104	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	2,978	10,647	23
Total Water Treatment Plant	2,978	10,647	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,882		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			5,562	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			309,141	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			5,750	11
Total Source of Supply Plant	0	0	320,453	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			91,726	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			130,378	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	222,104	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			13,625	23
Total Water Treatment Plant	0	0	13,625	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,882	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	340,893		26
Transmission and Distribution Mains (343)	1,544,184	78,108	27
Fire Mains (344)			28
Services (345)	143,747	17,618	29
Meters (346)	102,893	9,820	30
Hydrants (348)	107,385	6,012	31
Other Transmission and Distribution Plant (349)	553		32
Total Transmission and Distribution Plant	2,241,537	111,558	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)	4,157	225	35
Computer Equipment (391.1)	6,043	3,047	36
Transportation Equipment (392)	8,961		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)		2,939	40
Power Operated Equipment (396)	20,257	5,539	41
Communication Equipment (397)	1,206		42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	40,624	11,750	
Total utility plant in service directly assignable	2,827,696	133,955	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	2,827,696	133,955	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			340,893	26
Transmission and Distribution Mains (343)	19,527		1,602,765	27
Fire Mains (344)			0	28
Services (345)	4,405		156,960	29
Meters (346)	650		112,063	30
Hydrants (348)	1,503		111,894	31
Other Transmission and Distribution Plant (349)			553	32
Total Transmission and Distribution Plant	26,085	0	2,327,010	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			4,382	35
Computer Equipment (391.1)			9,090	36
Transportation Equipment (392)			8,961	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			0	39
Laboratory Equipment (395)			2,939	40
Power Operated Equipment (396)			25,796	41
Communication Equipment (397)			1,206	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	52,374	
Total utility plant in service directly assignable	26,085	0	2,935,566	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	26,085	0	2,935,566	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			27,903	27,903	1
February			27,017	27,017	2
March			28,504	28,504	3
April			28,236	28,236	4
May			29,292	29,292	5
June			29,619	29,619	6
July			31,119	31,119	7
August			29,650	29,650	8
September			27,271	27,271	9
October			29,399	29,399	10
November			24,712	24,712	11
December			24,906	24,906	12
Total for year	0	0	337,628	337,628	
Less: Measured or estimated water used in main flushing and water treatment during year				4,059	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				333,569	16
Less: Water sold				306,572	17
Losses and unaccounted for				26,997	18
Percent unaccounted for to the nearest whole percent (%)				8%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,659	21
Date of maximum: 4/16/1996					22
Cause of maximum:					23
TIME OF DAY METER READ					
Minimum gallons pumped by all methods in any one day during reporting year					24
Date of minimum: 12/14/1997					25
Total KWH used for pumping for the year				915,930	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1108 12TH AVENUE	3	1,150	12	413	Yes	1
1746 NEW STREET	4	1,360	15	1	Yes	2
1350 INDUSTRIAL PARK DRIVE	5	1,500	15	511	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	3	4	5	1
Location	1108 12TH AVENUE	1746 NEW STREET	10 INDUSTRIAL PARK DRIVE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTHWEST	LAYNE NORTHWEST	5
Year Installed	1992	1965	1979	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	810	700	1,010	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	ALLIS CHALMERS	9
Year Installed	1991	1966	1979	10
Type	OTHER	OTHER	OTHER	11
Horsepower	200	125	200	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
			5
Year constructed	1955	1979	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	148	135	10
Total capacity in gallons	118,000	500,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	15
			16
Filters, type (gravity, pressure, other, none)	NONE	NONE	17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	19
			20
Is a corrosion control chemical used (yes, no)?	N	N	21
			22
Is water fluoridated (yes, no)?	N	N	23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.500	300				300	1
M	D	3.000	485				485	2
M	D	4.000	12,799		1,656		11,143	3
P	D	4.000	34				34	4
M	D	6.000	38,460			(700)	37,760	5
P	D	6.000	10,192				10,192	6
M	D	8.000	10,144				10,144	7
P	D	8.000	10,344	2,106			12,450	8
M	D	10.000	7,777				7,777	9
M	S	10.000	92				92	10
M	T	10.000	140				140	11
P	D	12.000	5,213				5,213	12
Total Within Municipality			95,980	2,106	1,656	(700)	95,730	
M	D	6.000	0			700	700	13
Total Outside of Municipality			0	0	0	700	700	
Total Utility			95,980	2,106	1,656	0	96,430	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	1,017	12	12		1,017		1
L	1.000	1				1		2
P	1.000	46				46		3
P	1.250	1				1		4
L	2.000	1				1		5
M	2.000	20				20		6
P	3.000	1				1		7
M	3.000	6				6		8
M	4.000	6		1		5		9
M	8.000	1				1		10
Total Utility		1,100	12	13	0	1,099	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,146	36	23		1,159	41	1
0.750	25	3			28	1	2
1.000	41	6	3		44	2	3
1.500	6	2			8		4
2.000	34	4			38		5
3.000	6				6		6
4.000	3	1			4		7
Total:	1,261	52	26	0	1,287	44	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,020	60	3			76	1,159	1
0.750	11	12	1			4	28	2
1.000	3	31	1	5		4	44	3
1.500		6		1		1	8	4
2.000		24	6	5		3	38	5
3.000		3	2	1			6	6
4.000		1	1	1		1	4	7
Total:	1,034	137	14	13	0	89	1,287	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	152	2	1		153	1
Within Municipality	3				3	2
Total Fire Hydrants	155	2	1	0	156	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	156
Number of distribution system valves end of year:	430
Number of distribution valves operated during year:	221

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 640 - More labor allocated here in 1997.

Account 650 - The \$6,400 reported as expense for account 650 is made up of the following: Payment to Watertower Paint and Repair for annual maintenance contract: \$3,720.

Payment to Robert E. Lee & Asso. Inc for analytical tests done on the sand residue from sandblasting of tower: \$771.

Payment to USA Waste Services for disposal of sand used in sandblasting of tower: \$1,907.25

Account 651 - 1997 had more main breaks than in previous year.

Account 652 - 1996 had more labor allocated to the account & an increase in repairs.

Account 923 - This account includes \$13,840.00 of engineering fees.

Water Utility Plant in Service (Page W-08)

Account 332 - Added a chlorine feed system and scale.

Water Mains (Page W-15)

The mains reported as added during the year were financed with borrowed money.
